

SHEARMAN & STERLING LLP  
599 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 848-4000  
Facsimile: (212) 848-7179  
Douglas P. Bartner (DB-2301)  
William J.F. Roll, III (WR-8996)  
Andrew V. Tenzer (AT-2263)

Special Counsel for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

DECLARATION OF ROBERT DELLINGER IN SUPPORT OF DEBTORS' (I) MOTION TO  
QUASH TRIAL SUBPOENAS AND FOR A PROTECTIVE ORDER AND (II) OBJECTION  
TO LEAD PLAINTIFFS' MOTION TO COMPEL

Robert Dellinger, pursuant to 28 U.S.C. § 1746, hereby declares as follows:

1. I am the Executive Vice-President and Chief Financial Officer ("CFO")  
for Delphi Corporation ("Delphi"). I submit this affidavit in support of Debtors' (I) Motion (A)  
To Quash Trial Subpoenas Issued To Members Of Debtors' Audit Committee And For  
Protective Order And (B) For A Protective Order To Limit The Scope Of The Deposition Of  
Robert Dellinger To Only Those Matters Pertaining Directly To The Debtors' Application For

Order Authorizing Employment And Retention Of Deloitte & Touche LLP And (II) Objection To Lead Plaintiffs' Motion To Compel Deposition Testimony And The Production Of Documents In Connection With The Debtors' Application For Order Under 11 U.S.C. §§ 327(A), 328(A), And 1107(B) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005 And Objections Filed Thereto (the "Motion").

2. I was appointed as CFO for Delphi on October 8, 2005, and began work for Delphi on October 10, 2005. As CFO, I am responsible for the complete range of finance functions of Delphi, including accounting operations and financial filings. As such, I was made aware of an internal investigation into the restatement of certain financial statements by Delphi made public earlier this year. I have not participated in that investigation, however, as it was undertaken prior to the beginning of my tenure with Delphi.

3. As part of my duties as CFO, I have engaged in discussions with members of Delphi's Audit Committee and others. Some of those discussions have related to the internal investigation into the restatement of certain financial statements of Delphi that occurred earlier this year. In particular, I recall four discussions and/or meetings relating to that topic on or around October 17, 2005, October 21, 2005, November 3, 2005 and November 14, 2005, all of which were held in various offices behind closed door:

- a. On Oct 17, 2005, I met with Al Vondra in Troy, Michigan. Mr. Vondra is a partner at PriceWaterhouseCoopers ("PwC"). PwC was retained by Wilmer Cutler Pickering Hale & Dorr LLP ("Wilmer Cutler") to lead the forensic accounting and assist counsel in Wilmer Cutler's investigation (Wilmer Cutler

had been retained by Delphi's Audit Committee). Mr. Vondra briefed me on the findings obtained while acting as an agent of Wilmer Cutler.

- b. On October 21, 2005, David Sherbin, Vice President and General Counsel of Delphi and I met with Robert Brust, the Chairman of Delphi's Audit Committee. The meeting took place in Rochester, New York. The purposes of the meeting were to brief us on the investigation, to discuss corrective actions, and the role that Mr. Sherbin and I would play in driving implementation of the corrective actions and monitoring the progress.
  - c. On November 3, 2005 in Troy, Michigan, I met with Charles Davidow and David Wilson of Wilmer Cutler, who led the investigation for the Audit Committee, and Joe Papelian, David Sherbin and Marjorie Loeb, in-house counsel at Delphi. During that meeting, we were briefed on key findings from the investigation and a status update of discussions with the SEC.
  - d. On November 14, 2005, in Washington, D.C., David Sherbin and I met with members of the SEC, along with Chuck Davidow and David Wilson of Wilmer Cutler, Al Vondra of PwC and other counsel representing Delphi's Audit Committee. The purposes of that meeting were to present new Delphi leadership to the SEC and to discuss our commitment to taking corrective actions to address the findings from the investigation. The purpose of the meeting was not intended to discuss Deloitte & Touche LLP's past rendering of audit services and no such discussion was had.
4. Except for the meeting with the SEC, both in-house counsel and outside counsel to Delphi or their retained professionals were present and participated significantly in

assisting to formulate Delphi's ongoing legal strategy relating to the investigation and underlying issues surrounding Delphi's restatement of certain financial statements, including some resulting litigation.

5. With the exception of the meeting with the SEC, no third parties, unrelated to Delphi, participated in any discussions relating to the results of the internal investigation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 29 day of December, 2005  
New York, New York

/s/Robert Dellinger  
Robert Dellinger